

"And thou, Delay, art but an idle Knave Whose only task is to announce Regret Medoubs if thou has e'en prepared thy Grave. But now begone—for Duty doth approach." —Boyle

There are some things that can not be neglected without being followed by reproach.

But more important still is the greater wisdom of selecting a burial place before grief thwarts judgment.

For judgment will more truly gauge the permanence of a burial place and will more certainly decide on Kensico—the Permanent Burial Park.

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101 Park Avenue,
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The New York Herald:
From a small four line advertisement appearing recently in your Help Wanted columns we received a large number of replies from persons in all walks of life. We have no doubt that we shall be able to select from these applicants men who will meet all requirements.
M. J. SPAID, President.

While The New York Herald "Help Wanted" ads. reach men in "all walks of life," you will find they appeal particularly to the higher type of men and women in the various fields they cover.

THE NEW YORK HERALD
Telephone Fitz Roy 6600.

SMOOT ASKS LEVY ON RETAIL SALES AS A TAX REFORM

Senator Would Add 1 Per Cent. in His Plan to Revise Revenue Laws.

NEW INCOME SCHEDULE

Utah Lawmaker Asserts His Idea Will Be Hard Blow at Profiteer.

ECONOMY ALSO IN VIEW

Heavy Reductions in Number of U. S. Employees Will Be Among Demands.

Special Despatch to THE NEW YORK HERALD.

New York Herald Bureau, Washington, D. C., Dec. 2.

Senator Smoot (Utah), one of the foremost financial authorities in Congress, said upon his return to Washington to-day that he would suggest enactment of a tax of 1 per cent. on all retail sales as one of the outstanding features of revision of the revenue laws by the new Administration.

The Senator believes the sales tax should replace the present excess profits levy. While not attempting to outline a comprehensive financial program for the next Congress or the short session of the present Congress, Senator Smoot did mention several steps in addition to enactment of a sales tax which he believes Congress must take. These were:

Complete reorganization of Government departments.

Limiting Government expenditures to \$300,000,000 in the fiscal year ending June 30, 1922. The Senator believes estimates of the Treasury Department will call for an expenditure of almost \$500,000,000 if appropriations for the railroads and deficiencies are included.

Revision of the income tax schedules, with increases probable for some classes.

Reduction of 50 per cent. in the force of Government employees in Washington and throughout the country.

Message of amendments to the Federal Reserve act by which the farmers may get more credit.

Foresees Large Revenue.
The Senator is strongly of the opinion that the solution of the tax problem lies largely in the enactment of a sales tax.

King of Steers Sold for Christmas Feast

CHICAGO, Dec. 2.—Black Ruler, 1,360 pounds, champion steer of the annual live stock show, was sold at auction to-day at \$1.70 a pound to make a Christmas dinner. He brought \$2,312. The king of the stock show was bred and fed by Purdue University students. Wilson & Co., packers, bought him. Last year's champion steer brought \$2.62 a pound.

The champion carload, a lot of thirty Angus cattle, fed by E. T. Hall of Mechanicsburg, Ill., sold for \$30 a hundred pounds, as compared to last year's price of \$45.

Best cattle in the open market at the stock yards to-day brought \$15 to \$16; medium, \$13 to \$14.50, and fair, \$12 to \$13.

He believes it might raise enough revenue to allow the repeal of laws covering other taxes in addition to those of excess profits.

"My plan," the Senator said, "is to apply the tax only on the final sale to the consumer. This would prevent it from being made the excuse for any pyramid profiteering, as in the case of excess profits taxes. The dealer could charge the consumer only 1 per cent. more and taxes would not be piled up on the article from the time it was a raw material until it became a finished product."

Mr. Smoot has asked the Treasury Department for estimates as to what the sales tax of one per cent would yield under present conditions, prices having declined since previous estimates were made.

Government expenditures must continue high for several years in the opinion of the Senator and this will prevent reductions in taxes that may be expected. He pointed out that every year more than \$1,250,000,000 must be set aside for the interest and sinking fund caused by the war debt.

"Federal revenues must be kept at such a point that it is doubtful if the normal income tax rates can be reduced very soon," he said.

Government Economy Planned.

On the other hand, Senator Smoot said he would demand greater governmental economy than was ever exercised before.

"One of the first reductions we must make is in the number of Government employees," said the Senator. "Before the war the total number was 343,000, while the last Government register showed a total of 771,000. Nearly one-half of the present number can be dropped and the Government service will not be greatly injured. I intend to urge the Senate Appropriations Committee to act along that line."

Mr. Smoot was inclined to think the reorganization of the Government could not be done hastily. He thought it might require at least two years to frame a comprehensive program of reorganization.

Aid which farmers are demanding can be best handled, he thought, by amendments to the Federal Reserve act, which would enable the board to give preference to bank loans secured by farm property or commodities. One suggestion is that the Farm Loan Board be authorized to make loans on commodities now held by the farmers and that the Federal Reserve Board rediscount this paper.

PUBLIC DEBT GAINS WITH BIG CUT NEAR

Reduction of \$300,000,000 Expected From \$24,087,000,000 by End of Year.

DECREASE TO CONTINUE

Treasury Bases Hopes on Absence of Railroad Payments and Farm Aid.

WASHINGTON, Dec. 2.—Despite the increase of \$112,646,571 in the public debt during November, announced to-day by the Treasury, officials of the department declared to-night that at the end of the year a reduction of \$300,000,000 could be expected from the gross debt of \$24,087,000,000 as it stood on September 30.

On November 30 the nation's debt was \$24,175,156,244, compared with \$24,062,509,672 on October 30. Officials explained, however, that the November 15 issue of Treasury certificates amounting to \$232,000,000, with only \$94,000,000 in certificates maturing in the month, was mainly responsible for the increase.

Reduction in the public debt is only possible as tax instalments come due quarterly, officials declared. With judicious financing it was confidently asserted that the last quarter of this year would show a reduction of from \$100,000,000 to \$300,000,000 from the September totals.

Nearly \$700,000,000 of Treasury certificates mature December 15, officials said, with approximately \$650,000,000 due the Treasury from income and excess profits taxes to meet this debt. But the semi-annual interest, aggregating about \$140,000,000 on the first Liberty loan and the Victory Liberty loan also is payable on December 15, and in addition ordinary requirements not covered by current receipts are to be met through issuance of Treasury certificates of indebtedness.

Despite these liabilities, it was asserted, if there is no unexpected drain on the Government, such as the \$400,000,000 sought by the railroads under the transportation act, or legislation calling for financing for farmers, steady reduction in the public debt will continue as it has quarterly from the war peak of \$26,596,701,648 to the September 30 total of \$24,087,356,123.

Gold exports during the ten days ended November 20 fell off by more than \$6,000,000 from figures for the first ten days of the month, while imports increased nearly \$1,000,000, the Federal Reserve Board announced to-night.

Silver exports, however, were nearly \$2,000,000 greater during the middle of the month than for the first ten days, and imports increased by more than \$200,000.

Incoming gold amounted to \$19,255,487 and exports were \$5,578,427 during the second ten days of the month, while figures for silver were: Exports, \$2,382,329; Imports, \$1,665,656.

COLBY LEAVES TO-DAY FOR S. AMERICAN TOUR

Secretary's Party to Sail From Norfolk To-morrow.

WASHINGTON, Dec. 2.—Secretary Colby plans to leave Washington to-morrow on the first stage of his voyage to South America to return the recent visits of the President-elect of Brazil, Epistacio Pessoa, and President Baltasar Brum of Uruguay, and to be the guest of the Argentine Government at Buenos Aires. He will sail from Norfolk on the battleship Florida Saturday, according to the present plans.

In Mr. Colby's party will be Major-General Adelbert Cronkhite, Rear Admiral F. B. Bassett, Col. William Kelly, Jr., military aide to the Secretary of State; Capt. E. S. Ross, aide to Gen. Cronkhite; Dr. Guillermo A. Sherwell, judicial expert of the International High Commission, special assistant to Mr. Colby; William H. Beck, Mr. Colby's private secretary; Harry R. Young, disbursing officer of the mission; Edwin T. Evans, stenographer, and Manuel Guillermo Martinez, Spanish stenographer. Naval aides for Mr. Colby and Admiral Bassett will be detailed from the staff of the Florida's officers.

Sebastiano Sampaio, commercial attaché of the Brazilian Embassy in Washington, will accompany the party.

VILLAGE DANCERS FREED

Magistrate Dismisses Three Arrested in 11th Street House.

The latest police case against Greenwich Village failed yesterday in Jefferson Market Court, and two women dancers and Frank E. De Pulman of 724 Washington street were discharged. Detectives described dances they said had been performed in a house at 332 West Eleventh street.

"I've seen dancing similar to that alleged," said Magistrate Schwab, "and I don't consider it disgraceful."

The Magistrate added that occasionally he visited Broadway cabarets and enjoyed them. The women discharged were Margaret Dell, 522 West Thirty-eighth street, and May Constant, 33 Van Wagoner street, Jersey City. De Pulman conducted the place where the alleged revels took place.

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Fifth Avenue and 52nd St.
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Deceitful Photographs are no longer popular!

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THE ONE QUESTION when intelligent people meet:
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CAULS GRACCHUS.
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\$2 everywhere. Boni & Liveright, N. Y.

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Saks & Company

At 34th STREET

Announce for Friday and Saturday

Women's Hand-Embroidered Wool Jersey,
Serge and Wool Velour

FROCKS

Regularly \$29.50 and \$35.00

At \$18.00

Straight-line models, coat effects, and others with over-tunic skirts—embellished with the most effective bead embroidery, hand embroidery or soutache braid, in self or contrasting colors.

Reindeer, nut brown, Flemish blue and navy.
Sizes 34 to 44, but not in every model.

FOURTH FLOOR



On the Second Floor—Friday and Saturday

A Most Exceptional

Sale of Misses' Wraps and Street Coats

At Very Remarkable Savings in Price



These coats are in the very newest Winter models, made of Fashion's most favored materials, and at these remarkable prices are unquestionably the best values in New York. Handsome fur-trimmed styles and a wonderful selection of strictly tailored coats for wear with separate furs.

At \$29.50—Reg. \$39.50 to \$49.50

Sport Coats, very, very captivating in their styling, tailored models that will give excellent service, and wrappy coats that are a delight to snuggle into. The materials include Normandy coating, chamo velour and plain or heather polo cloth, and the furs are Australian opossum and raccoon. Silk lined and interlined. Sizes 14 to 18 years.

At \$39.50—Reg. \$59 to \$69

Wraps and Coats that look distinguished, for many new style touches have been used with gratifying success. Produced in suede velour, bolivia and frostglo, with large collars of Australian opossum, nutria and raccoon. Silk lined and warmly interlined. Sizes 14 to 18 years.

At \$49.50—Reg. \$79 to \$89

Luxuriously Draped Wraps and Swagger Belted Coats, adorned with ring-tail opossum, taupe nutria and Australian opossum. Produced according to a very high standard of tailoring in chamo velour, camellora, luella and bolivia —Fashion's most favored fabrics. Silk lined and warmly interlined. Sizes 14 to 18 years.

At \$59.50—Reg. \$98 to \$110

A collection of Wraps and Coats that have been designed particularly for youth—in so many charming and distinctive models that only by seeing them can you appreciate their beauty. The materials are vel de cygne, bolivia and camellora, with collars of mole, beaver, taupe nutria and Australian opossum. Sizes 14 to 18 years.

BROADWAY **Saks & Company** AT 34th STREET

Suits of upstanding quality, strictly Metropolitan in their splendid lines, finished down to the minutest detail with the greatest of care. They were all made this season by Saks & Company, revealing in their clever styling many exclusive innovations acceptable to the most critical man's taste. Wide choice of fabrics, in the season's newest colorings.

At \$42

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